

Email Communication is Preferred...Please Use the Below Format or Include the Same Information Detailed Below

******PLEASE LIMIT THE CHALLENGE TO ONE PAGE PER QUESTION AND SUBMIT ON OR BEFORE OCTOBER 23, 2005******

Last year many individuals sent us their challenge several times and frequently faxed it to us as well as e-mailed it to us. Please send us the challenge only once. Duplication slows down our grading process. We prefer that you send us the challenge via e-mail.

Submit challenges: **email** to: opr@irs.gov

Submit challenges: **fax** to: 202-622-5903

Submit challenges: **mail** to: Office of Professional Responsibility
Licensure and Education
Room 7238, SE:OPR
1111 Constitution Avenue, NW
Washington, DC 20024

Candidate number:

Name:

Street Address, Apt.:

City, State, Zip:

Telephone:

Email:

Date of exam, Location:

Part # _ ____ , **Question #** _

Overview of challenge: (Please check at least one)

I believe that the tentative answer is an incorrect statement of the law_____.

I believe that an essential fact is missing, or that the question is vague, making it possible that more than one answer may be correct_____.

I believe that an error in the question (typographic or otherwise) created confusion that prevented identification of the correct answer, or made all of the alternative answers incorrect_____.

Other (please elaborate)_____.

Summary of challenge:

Candidate's Argument and Authority (provide at least one reference): Internal Revenue Code section, Treasury Regulation, Circular 230, Form or Publication: